

Budget Basics 2012
9:00 am – 12:00 Noon
DLG, ADD and KACo Staff

Welcome and Introduction

Upcoming Area Development District Activities

KACTFO Update

Budget Workshop

Legislative Update

Financial Advisory Changes

Review of Lease and Bond Procedures

KACo Continuing Education Courses

Question and Answer Time

2012 Budget Information

Truck License Fee Estimate	\$189,107.00
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County Road Aid Estimate	<u>See Printout</u>
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2012 CPI	<u>2.96%</u>
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2012 Training Incentive Value	\$946.89
	\$1,893.78
	\$2,840.67
	\$3,787.56

Social Security Match	<u>7.65%</u>
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Retirement Match	Non-Hazardous	<u>19.55%</u>
	Hazardous	<u>37.60%</u>

**ANNUAL ORDER SETTING MAXIMUM AMOUNT
FOR DEPUTIES AND ASSISTANTS**

Pursuant to KRS 64.530(3), "...The fiscal court shall fix annually the maximum amount, including fringe benefits, which the officer may expend for deputies and assistants...".

The fiscal court of _____ County in compliance with state law hereby sets the maximum amount which the _____ (specify county clerk or sheriff) of

_____ County may expend from fees during calendar year _____ at \$ _____ for deputies, assistants and other employees. The maximum amount as set includes all amounts paid from fees for:

- ☐ Full time salaries and wages
- ☐ Overtime wages
- ☐ Part time salaries and wages
- ☐ Vacation and sick leave
- ☐ Health insurance
- ☐ Insurance other than health
- ☐ Employer match SS/Retirement
- ☐ Other _____
- ☐ Other _____

Motion made by _____, second by _____

Vote _____

Signed _____ Fiscal Court Clerk
Date _____

BUDGET REVIEW CHECKLIST

County Name: _____ Date Received: _____

Received By (circle one): Mail Hand-Delivered Fax E-Mail Internet

1. INITIAL REVIEW OF PROPOSED BUDGET _____

Notification of adopted property tax rates
Copy of tax rates to _____
Current quarterly report on file _____
Proposed budget signed and dated by judge/executive _____
Proposed budget includes Liabilities Section _____
Standing orders included _____
County Fee Budgets Submitted _____

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If any of the foregoing are marked "NO", contact county. Do not proceed until items received.

County contacted by (initial) _____ on (date) _____ (time) _____
Name and Title of Person Contacted _____
Phone number _____ Notes: _____

Date ALL item #1 Materials Received: _____

Field Person (circle one): Robert Brown Wendy Thompson
Matt Frohlich

2. MATH CHECK

CHECKED	DOUBLE CHECKED
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Receipts Total
Transfers Balance
Appropriations Total
Appropriations = Receipts
Summary Totals

YES NO

3. REVIEW OF DEBT

Is there a floating debt? ☐ YES ☐ NO
Explain: _____

4. REVIEW OF ESTIMATED RECEIPTS _____

Receipts estimates	Surplus estimates	Notes
General Fund OKAY	General Fund OKAY	
Road Fund	Road Fund	
Jail Fund	Jail Fund	
LGEA Fund	LGEA Fund	
Other Fund(s)	Other Fund(s)	
CDBG \$		
Real & Personal rates separated		
Tele. Commissions in Jail Fund		

5. REVIEW OF MANDATED APPROPRIATIONS _____

	COMPLIANCE	Notes
Elected officials salaries 101	<input type="checkbox"/>	
Clerk/Sheriff salaries fully funded	<input type="checkbox"/>	
Training Fringe Benefit funded	<input type="checkbox"/>	
Bond premiums 531	<input type="checkbox"/>	
PVA Contribution 5030-367	<input type="checkbox"/>	
Law Librarian (\$600-\$1200) 5060-101	<input type="checkbox"/>	
County Attorney Secretary 5005-165	<input type="checkbox"/>	
Election Expenses 5065	<input type="checkbox"/>	
Treasurer 5040-102	<input type="checkbox"/>	
Public Defender (\$125) 5175-903	<input type="checkbox"/>	
Dog Warden 5205-102	<input type="checkbox"/>	
Borrowed Money Repayment 7500-603	<input type="checkbox"/>	
Debt Service	<input type="checkbox"/>	
Unemployment Insurance 9400-208	<input type="checkbox"/>	
Worker's Compensation 9400-209	<input type="checkbox"/>	
Social Security 7.65% 9400-201	<input type="checkbox"/>	
Retirement 19.55%, 37.60% 9400-202	<input type="checkbox"/>	
Road Cost Allocations documented	<input type="checkbox"/>	
Road Costs Allocated < \$189,107	<input type="checkbox"/>	
Road Supervisor 6103-102	<input type="checkbox"/>	
National Forestry Receipts 02-9500-902	<input type="checkbox"/>	
Juvenile Costs 5102	<input type="checkbox"/>	
LGEA Coal Sev 30% coal haul rds	<input type="checkbox"/>	
LGEA Impact 100% public transport	<input type="checkbox"/>	
LGEA within restricted categories	<input type="checkbox"/>	
Bank Charges coded 9100-503	<input type="checkbox"/>	
FC Pynt to Fee Ofc/Fee Budget	<input type="checkbox"/>	
499 & 599 categories <\$1,000 per function code	<input type="checkbox"/>	

6. REVIEW OF ACCOUNT CODES

UNIFORM
Salaries 101-199 ☐
Fringes 9400 ☐

7. CALCULATION CHECK

	Checked
Receipts Total	<input type="checkbox"/>
Transfers Balance	<input type="checkbox"/>
Appropriations Total	<input type="checkbox"/>
Appropriations = Receipts	<input type="checkbox"/>
Summary Totals	<input type="checkbox"/>

Notes _____

8. SLFO APPROVAL

Date submitted to SLFO for signature _____ Date mailed to county _____
Date signed _____